

The Senate Finance Committee offered the following substitute to HB 893:

A BILL TO BE ENTITLED

AN ACT

To amend Part 2 of Article 3 of Chapter 8 of Title 48 of the Official Code of Georgia Annotated, relating to sales taxes for educational purposes, so as to change certain provisions relating to the manner of imposition of such taxes; to provide a contingent effective date; to provide for automatic repeal under certain circumstances; to repeal conflicting laws; and for other purposes.

BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

SECTION 1.

Part 2 of Article 3 of Chapter 8 of Title 48 of the Official Code of Georgia Annotated, relating to sales taxes for educational purposes, is amended by striking Code Section 48-8-141, relating to the manner of imposition of such taxes, and inserting in lieu thereof the following:

"48-8-141.

(a) Except as otherwise expressly provided in Article VIII, Section VI, Paragraph IV of the Constitution of Georgia, the sales tax for educational purposes ~~which~~ may be levied:

(1) By ~~by~~ a board of education of a county school district ~~or in which no independent school district is located; or~~

(2) By ~~concurrently~~ the board of education of a county school district ~~and the board of education of each in which one or more independent school district districts are wholly or partially located within such county;~~

(b) Such tax shall be imposed and levied by such board ~~or boards~~ of education and collected by the commissioner on behalf of such board ~~or boards~~ of education in the same manner as provided for under Part 1 of this article and the provisions of Part 1 of this article in particular, but without limitation, the provisions regarding the authority of the commissioner to administer and collect this tax, retain the 1 percent administrative fee, and promulgate rules and regulations governing this tax shall apply equally to such board or boards of education."

**SECTION 2.**

This Act shall become effective January 1, 2007; provided, however, that this Act shall only become effective on January 1, 2007, upon the ratification of a resolution at the November, 2006, state-wide general election, which resolution amends the Constitution of the State of Georgia so as to change the existing provisions regarding the sales tax for education to allow for a county school district in which one or more independent school districts are located to impose that tax on a county-wide basis even if some or all independent school districts decline to participate, conditioned upon approval in a referendum. If such resolution is not so ratified, this Act shall not become effective and shall stand repealed in its entirety on January 1, 2007.

**SECTION 3.**

All laws and parts of laws in conflict with this Act are repealed.